

VI-3 Employee Master Table-Actuals Costing

The Actuals Costing method of distributing labor costs using the CALSTARS labor distribution process allocates the actual Personal Services costs each month as supplied by the State Controller's Office (SCO). The actual payroll costs including overtime *as posted* by the SCO are charged to agency accounts. Labor hours as posted by the SCO are also available for charging.

The system features and accounts selected in distributing payroll costs and hourly charges are controlled by the agency through the:

- ✧ Labor Distribution Control (LC) Table,
- ✧ Employee Master (EM) Table and
- ✧ Timesheet (TS) Table.

The purpose of this chapter is to provide guidelines on the use of the EM Table. The LC Table is discussed in Chapter VI-2. The Timesheet Table is discussed in Chapter VI-4.

The EM Table defines how labor charges for groups of employees and individual employees may be distributed. This table is accessed during the labor distribution process to determine the Home Base accounts to be charged for the individual employees and/or groups of employees.

STRUCTURE

The EM Table specifies the groups of employees (by PRU – Payroll Reporting Unit) and/or individual employees and the accounts and features to be used in the labor distribution process. Since the table is based on funding fiscal year (FFY), the EM tables must be established for the current and two prior FFYs. The EM Table is divided into nine segments that are described below:

- ✧ **Table Control Key** – May be established at various levels of detail dependent upon the complexity needed/desired in the labor distribution process. 'Group' and 'Employee' are defined below:

Group – A group is a set of individuals within one 3-digit SCO Payroll Agency code and 3-digit Payroll Reporting Unit (PRU). When a group is established, all charges are made to that group account. Therefore, all employees must have the same regular pay Object Detail code, Index

Code, PCA(s) and other accounting classifications for charging gross pay and staff benefits. If groups are used, any individual in the group that is to be accounted and/or charged differently should have a separate EM Table record as an individual 'Employee'.

Employee – A table record to identify an individual requires use of the Employee Number (SSN). Employee EM Table records are used when an individual's payroll charges are to be distributed differently (different Home Base accounts) than the group's or if Group EM Table records are not used by the agency; e.g., most of the group uses regular pay Object Detail **003** but the unit manager position in that PRU must use Object Detail **063**; or all employees in the PRU or agency are identified individually. Optionally, the Employee Position number may also be used if shared and/or split positions are accounted if the Position Coding indicator is set to **Y**. See the options in the chart below.

LC Table Position Coding Indicator		EM Table Key				
		Position Number				Employee Number (SSN)
		SCO Payroll Agency	PRU	Employee Class	Employee Serial	XXX-XX-XXXX
Group	Y or N	nnn	nnn			N.A.
Employee	N					nnn-nn-nnnn
Employee	Y	nnn ^{1/}	nnn ^{1/}	nnnn ^{1/}	nnn ^{1/}	nnn-nn-nnnn

^{1/} **WARNING:** Using Position Number for individuals requires significant staff resources to maintain.

★ **Name/Index Code** – The employee's name or the group organizational title; e.g., Field Services Branch, etc. is important. If the EM Table entry is for an employee, one option is to mimic the SCO payroll register/warrant order, or enter Last Name first, etc. The Index Code is optional and only used to sort generated timesheets (optional) and related reports in Index Code sequence for distribution.

★ **Object Codes** – Enter a 3-digit Object Detail for regular (REG) time. If the EM record is for a group, the assigned Object Detail applies to all employees within the group.

A 2-digit Agency Object (AO) may be assigned to further classify REG time, overtime (OT), shift differential (SD) and shift differential overtime (SDOT), if appropriate. The Agency Object codes in the EM Table override those specified in the LC Table.

Object Detail code **083** is automatically assigned to overtime payments when the EM Table REG Object Detail is **003-017** or **063-077**. If the REG Object Detail is not within these ranges, overtime payments are charged to the REG Object Detail specified in the EM record.

If an agency has SCO blanket accounts, individual EM records may be established for each employee paid out of the SCO blanket. For example, all employees in the temporary help blanket would be established in the EM Table with REG Object Detail code 033.

Another option is to establish a D47 Descriptor Table entry for each SCO blanket account. A separate D47 table entry must be established for each Object Detail; e.g., **033**-Temporary Help and **083**-Overtime. The Agency Object is optional. The Object Detail listed on the D47 table will be assigned to all payments for that specific blanket. An entry on the D47 Table overrides the records specified on the EM Table.

- ★ **Personnel Data** (optional) – Personnel data that is to be printed on timesheets may be entered for reference purposes. No edits are performed.
- ★ **Flags** – Indicators for processing labor charges and statistics for the group or employee. The flags (indicators) described below are required for Actuals Costing:

Timesheet Indicator - Specifies if an employee is required to submit a timesheet.

NOTE: A Timesheet Exception Report, ET1, may be ordered before running the labor distribution process. This report lists employees who are required to enter a timesheet, but have not done so.

Employee Type – Specifies if the employee record is for a group (**G**) or for an individual employee (**S**).

Work Week Indicator – Specifies if the employee must work the State standard hours in the month. If the employee is in a Work Week Group that is required to work the State standard number of hours in the month, the labor distribution process can edit the employee's timesheet against the State standard hours.

- ★ **Home Base Accounts** – Defines the accounting classification elements to be used for charging employee hours and costs. Up to 10 Home Base accounts are provided. Each Home Base account consists of a percent, Index Code, PCA, PCA Activity, Project and Work phase, Location and Multi-purpose Code. The percent of the costs to be charged to the individual accounts must always be entered in the format **n.nnnn** where **1.0000** = 100%. If more than one Home Base account is used, the sum must equal 100%.

An Index Code and PCA are required codes for any Home Base account. All other Home Base data are optional.

- ✪ **Labor Distribution Payroll Accounts** (Screen 2 of the EM Table) – Identifies the accounts used to override the LC Table accounts for the distribution of group or employee labor charges. Only one account, described below, is allowed for Actuals Costing:

Supplemental Payroll Account – Used as an override to the LC Table when separately identifying supplemental payroll costs associated with one or more payroll reporting units or individuals.

NOTE: Establishing a supplemental pay account for each EM Table record may avoid a significant amount of manual posting workload. Payroll adjustments and other special payments are applied to this account which otherwise default to the LC Table Supplemental Account.

- ✪ **Add-On Accounts** (Screen 3 of the EM Table) – Identifies the accounts used to override the LC Table Add-on accounts for the distribution of group or employee labor charges. The 8 Add-on accounts are *optional*, and are one of the advanced features discussed in Chapter VI-7.

METHODS FOR DISTRIBUTING PAYROLL CHARGES

The labor distribution process provides several methods for distributing Actuals Costing payroll charges for groups and individual employees that provide the option of using timesheets. More than one method may be used by an agency, but only one method may be used for each specific group or employee. The options and sequence in which they are processed is as follows:

1. Employee timesheet;
2. Group timesheet;
3. Employee (no timesheet) charged to the Home Base Account(s); and
4. Group (no timesheet) charged to the Home Base Account(s).

Any payroll charges that cannot be distributed by the EM Table are recorded in the Undistributed Payroll Account specified in the LC Table and must be distributed manually or through the Adjustment Timesheet process.